

(g) The date the bottles or packages were filled;

(h) The size of the bottles or packages filled, the number of bottles per case, and the number of cases or packages filled;

(i) Serial numbers by brand name of the cases or other containers filled;

(j) Proof of the spirits bottled or packaged (if different from the proof recorded under paragraph (f) of this section);

(k) Total quantity bottled, packaged, or otherwise disposed of in bulk;

(l) Losses or gains of the distilled spirits product; and

(m) If labeled as bottled in bond, a statement to that effect.

(26 U.S.C. 5207)

[T.D. TTB-92, 76 FR 9090, Feb. 16, 2011, as amended by T.D. TTB-92a, 76 FR 19908, Apr. 11, 2011]

§ 19.600 Alcohol content and fill test record.

A proprietor must maintain a record of the results of all tests of alcohol content and quantity (fill) conducted. The record must include information that will enable TTB officers to determine whether the proprietor is complying with the requirements of § 19.356. The record of alcohol content and fill tests must contain, at a minimum, the following information:

- (a) Date and time of the test;
- (b) Bottling tank number;
- (c) Serial number of the bottling record;
- (d) Bottling line designation;
- (e) Size of bottles filled;
- (f) Number of bottles tested;
- (g) Labeled alcohol content;
- (h) Alcohol content found by the test;
- (i) Percentage of variation from 100 percent fill; and
- (j) Corrective action taken, if any.

(26 U.S.C. 5207, 5555)

§ 19.601 Finished products records.

(a) *Bottling and packaging.* A proprietor must maintain daily transaction records and a daily summary record of the kind and quantity of finished products bottled or packaged within the processing account at the distilled spirits plant. These records must show:

(1) The beginning and ending quantity of bottled or packaged spirits on hand;

(2) The quantity of spirits bottled or packaged; and

(3) Inventory overages.

(b) *Disposition of finished products.* A proprietor must also maintain daily records of the disposition of finished products from the processing account at the distilled spirits plant. These disposition records must show any spirits:

(1) Transferred in bond (packages);

(2) Withdrawn tax determined;

(3) Withdrawn free of tax for U.S., hospital, scientific, or educational use;

(4) Withdrawn without payment of tax for addition to wine;

(5) Withdrawn for exportation, for vessels and aircraft supplies and for transfer to a customs bonded warehouse;

(6) Transferred to the production account for redistillation;

(7) Withdrawn for research, development or testing (including government samples);

(8) Voluntarily destroyed;

(9) Dumped for further processing;

(10) Recorded losses or shortages of finished product; and

(11) Disposed of as samples of the finished product.

(26 U.S.C. 5207)

§ 19.602 Redistillation records.

If a proprietor redistills spirits in the processing account (as in the production of gin or vodka by redistillation), the proprietor must prepare a record of the redistillation. The record must show the kind and quantity of the spirits entered into the distilling system and the kind and quantity of the spirits removed from the distilling system upon completion of the process.

(26 U.S.C. 5207)

§ 19.603 Liquor bottle records.

A proprietor must maintain records of the receipt, use, and disposition of liquor bottles.

(26 U.S.C. 5207)

§ 19.604 Rebottling, relabeling, and reclosing records.

(a) If a proprietor dumps spirits for rebottling, the proprietor must prepare

§ 19.606

in accordance with §19.599 a bottling and packaging record that covers the rebottling operation.

(b) If a proprietor relabels or recloses bottled products in accordance with §19.363, the proprietor must maintain records of the operation that reflect the following:

- (1) The identity of the spirits relabeled or reclosed;
- (2) The date of the transaction;
- (3) The serial numbers of any cases involved; and
- (4) The total number of bottles.

(26 U.S.C. 5207)

DENATURATION AND ARTICLE MANUFACTURE RECORDS

§ 19.606 Denaturation records.

(a) *General.* A processor that is authorized to denature spirits must maintain daily records of denaturation showing the following information:

- (1) Spirits that are received for, and used in, denaturation;
- (2) Spirits, denatured spirits, recovered denatured spirits, spirits residues, and articles that are redistilled in the processing account for denaturation;
- (3) Kind and quantity of denaturants received and used in denaturation of spirits or otherwise disposed of;
- (4) Conversion of denatured alcohol formulas in accordance with §19.392;
- (5) Denatured spirits produced, received, stored in tanks, filled into containers, removed, or otherwise disposed of;
- (6) Recovered denatured spirits or recovered articles received, restored, or redenatured;
- (7) Packages of denatured spirits filled, with a separate record for each formula number and filed in numerical order according to the serial number or lot identification number of the packages;

- (8) Losses of denatured spirits; and
- (9) Disposition of denatured spirits.

(b) *Record of denaturation.* Each time that a proprietor denatures spirits, the proprietor must prepare a record that shows the formula number, the tank in which denaturation takes place, the proof gallons of the spirits before denaturation, the quantity of each denaturant used (in gallons, or in pounds or

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ounces), and the wine gallons of denatured spirits produced.

(26 U.S.C. 5207)

§ 19.607 Article manufacture records.

A processor that is authorized to manufacture articles must maintain daily records arranged by the name and authorized use code of the article and showing the following:

- (a) Quantity, by formula number of denatured spirits used in the manufacture of the article;
- (b) Quantity of each article manufactured; and
- (c) Quantity of each article removed, or otherwise disposed of, including the name and address of the person purchasing or otherwise disposing of the article.

(26 U.S.C. 5207)

TAX RECORDS

§ 19.611 Records of tax determination in general.

(a) *Taxable withdrawals.* Except as otherwise provided in this part, a proprietor must gauge and determine the tax on spirits when they are withdrawn from bond. When spirits are withdrawn from bond, the proprietor must also prepare a record of the tax determination in accordance with paragraph (b) of this section.

(b) *Form of record.* A serially numbered invoice or shipping document, signed or initialed by an agent or employee of the proprietor, will constitute the record of tax determination. Although neither the proof gallons nor the effective tax rate must be shown on the record of tax determination, each invoice or shipping document must contain information sufficient to enable TTB officers to determine the total proof gallons and, if applicable, each effective tax rate and the proof gallons removed at each effective tax rate. For purposes of this part, the total proof gallons calculated from each invoice or shipping document constitutes a single withdrawal.

(26 U.S.C. 5207)